



General Assembly

January Session, 2015

Proposed Bill No. 825

LCO No. 2582



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
SEN. SLOSSBERG, 14th Dist.

***AN ACT CONCERNING THE DEADLINE FOR FILING SALES AND USE
TAX RETURNS.***

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

- 1 That section 12-414 of the general statutes be amended to provide
- 2 discretion to the Commissioner of Revenue Services to grant a waiver
- 3 of the deadline for filing a sales and use tax return from the twentieth
- 4 day of the month following each monthly or quarterly period to the
- 5 last day of such month in order to address the needs of small
- 6 businesses and certified public accountants who were
- 7 disproportionately disadvantaged by the change of such deadline in
- 8 2014.

Statement of Purpose:

To provide discretion to the Commissioner of Revenue Services to
grant a waiver of the deadline for filing a sales and use tax return.